is effected. All applications for such refund shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsoever.

(7) Any person from whom toll has been recovered unauthorisedly or in excess of the amount prescribed in respect of any particular vehicle may appear in writing along with the receipt to the President of the Municipality for the refund of the amount paid, within one month of the payment of such toll. Thereupon, the President may have the claim investigated and disposed of.

(8) If the right of collection of toll has been framed out the composition fees collected by the President should be held at the credit of the contractor and adjusted forwards his dues in the final instalment for the year.

(9) Schedule of rates of toll:—

		Rs.	a.	p.
1	On every motor bus as defined in the Motor Vehicles Rules or motor lorry	2	0	0
2	On every motor car	1	0	0
3	On every motor or tricycle or bicycle or trailer attached to a motor car.	0	4	0
4	On every four-wheeled carriage	0	8	0
5	On every two-wheeled carriage on springs other than a Jutka.	0	4	0
6	On every Jutka laden	0	2	0
7	On every Jutka unladen	0	1	0
8	On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses or mules if laden.	0	4	0
9	On every cart or other vehicle not on springs drawn by two buffaloes, bullocks horses, ponies, asses or mules if not laden.	0	2	0
10	On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse, poney, ass or mule if laden.	0	2	0
11	On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, poney, ass or mule if not laden.	0	1	0
12	On every other vehicle with springs including a tricycle or bicycle.	0	2	0

10 *Exemptions.*—In the following classes of vehicles and animals, no toll shall be levied:—

(i) Belonging to or employed by Government.

(ii) Belonging to or employed by the Municipal Council.

(iii) Licensed or registered by the Municipal Council during the period for which so licensed or registered.

(iv) Subject to sanction of Government belonging to a person who has compounded the tolls leviable by periodical payments as established by the license issued therefor.

(v) Vehicles and animals belonging to heads of mutts who hold a Rahadari issued by a competent authority.

(vi) Conveyances used for ambulance purposes.

(vii) Carriages or any other conveyances engaged by the Postal Department to carry mail.

(viii) Cattle belonging to the residents of this town.

1866

Notification dated 13th March 1953.

No. H.C. 88—52-53. It is hereby notified for the information of the public of the Chikanayakanahalli Town, that the Town Municipal Council, Chikanayakanahalli have resolved at their General Meeting held on 22nd February 1953 to bring into force in this Town the draft Bye-laws for the numbering and registration of vehicles to taxation in Chikanayakanahalli Town as framed by Government under Section 48 (i) (j) read with Section 66 of the Mysore Town Municipalities Act, 1951. The draft Bye-laws are also kept in the Office for inspection by the public on all working days during the office hours. Any inhabitant of this Town desiring to object the adoption of these Bye-laws or suggestions with respect to the Draft Bye-laws may prefer his objection by any person should communicate in writing the same to the President within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft Bye-laws framed by the Chikanayakanahalli Town Municipal Council under Section 48 (i) (j) read with Section 66 of the Mysore Town Municipalities Act, 1951 for the numbering and registration of vehicles liable to taxation in the Town Municipality of Chikanayakanahalli.

1867 Bye-laws for the numbering and registration of vehicles in Chikanayakanahalli Town Municipality.

1. Any person who is the owner of a carriage, bicycle or Tricycle, Motor-bicycle, Motor Bus Lorry, Motor Car, Jutka, Double Bullock Cart, Single Bullock Cart or any other carriage liable to taxation in the Municipality shall register such vehicle or carriage at the Municipal Office within thirty days of these Bye-laws coming into force or within 30 days of his newly coming into possession of such carriage or vehicle. He shall also, when he continues to be in possession of such carriage or vehicle, renew the registration at the said office for a year within 30 days from 1st April each year.

EXPLANATION.

No. 1. "Owner" in these Bye-laws includes the person in charge or possession for the time being of the carriage or vehicle as described in Bye-law No. 1

EXPLANATION.

No. 2 "Carriage" means any person wheeled vehicle drawn by a horse, bullock or other animal or pushed or pulled by a man but does not include tricycle constructed for use by children below the age of twelve years and perambulators.

2. The above registration shall be made on payment of the yearly tax on such carriage or vehicle in accordance with the rates specified in the schedule below these Bye-laws.

3. A disc bearing the registration number shall be issued free of cost to each vehicle or carriage thus registered. In the event of the disc being lost a duplicate will be issued on payment of a fee of annas eight after satisfactory enquiry. In the case of carriages the numbers will be painted prominently thereon.

4. No carriage or vehicle thus registered shall be used without its number disc being conspicuously attached to it or the number being prominently painted thereon.

5 Any person who contravenes any of the foregoing Bye-laws shall, on conviction before a Magistrate be punishable with a fine which may extend to Rupees fifty only.

SCHEDULE.

				Rs.
1.	Motor Bus each per year	...	...	20
2.	Motor Lorry do	...	...	20
3.	Motor Car do	...	...	10
4.	Bicycle or Tricycle do	...	...	3
5.	Double Bullock cart do	...	...	4
6.	Single do do	...	...	2
7.	Motor Bicycle do	...	...	5
8.	Other vehicle do	...	...	5
9.	Jutka do	...	...	2

1867 C. K. SIDDAPPA,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADHUGIRI.

Notification dated 10th March 1953.

Under Section 62 of the Mysore Town Municipalities Act, 1951.

No. H.C. 95—52-53. It is hereby notified for the information of the public of Madhugiri Town that the Town Municipal Council at their meeting held on 31st January 1953 have resolved to introduce the Model Rules framed for the levy and recovery of water rate on the basis of Model Rules made by Government in their Notification No. L. 14113—Ml. 52-53-17, dated 24th November 1952 in this behalf.

A copy of the Rules proposed to be adopted is also put up on the notice board of this office for the information of the public. Any inhabitant of the Town objecting to the introduction of these rules may, within one month from the date of this notification prefer his objection in writing to the President. Objections received after the due date will not be considered.

Rules for the levy and recovery of water tax in Madhugiri Municipality framed nnder section 61 (b) IX of the Town Municipalities Act of 1951.

(1) A water rate at 6¼ per cent shall be levied on the rental value of lands and buildings by the Town Municipal Council.

(2) The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal Area.

(3) A receipt shall be given for the tax paid and no refund of the tax paid shall be made under any circumstances unless it is shown as a double payment for the same period.

Notification dated 10th March 1953.

Notice under Section 62 of the Mysore Town Municipalities Act of 1951.

No. H.C. 96—52-53. Notice is hereby given to the public of Madhugiri Town that the Town Municipal Council, Madhugiri, have at their meeting held on 30th January 1953 have resolved to introduce the Model Rules framed by Government in their Notification No L. 12370—ML. 82-51-16, dated Bangalore, 4th February 1952, for the evy and collection of tax on Art, Professions, Trade and callings and on offices and appointments. A copy of the Rules is also put up on the Notice Board of this office for inspection by the public. Any inhabitant of the Town objecting to the adoption of these Rules may prefer his objection in writing to the President within one month from the date of the publication of this Notification. Objections received after the due date will not be considered.

Rules for the levy and collection of tax on art, profession, trade and callings and on offices and appointments in the Madhugiri Town Municipality.

1 Every person who, within the Municipal limits, exercises a profession, art or calling or holds an office or appointment—public or private—or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2 The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3 No person shall be liable to be taxed under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4 When a person exercises more than one profession, art or engages in more than one trade or calling whether, under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5 On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I (Sec. Rule 1).

Rates of tax on Arts, Professions, Trades and Callings.

Class I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards:—yearly Rs. 50.

(i) Carrying on business as a Company,

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents,

(iii) Bankers, money-lenders, money-changers, and pawnbrokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in securities, shares or bills of exchange,

(vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law Agents,

(vii) Practising medical practitioners of all kinds including hakims and vaidyas,

(viii) Dentists and Veterinary surgeons,

(ix) Owners and farmers of markets and toll farmers,

(x) Architects and Civil Engineers,

(xi) Keepers of hotels, lodging houses or boarding houses,

(xii) Builders and surveyors,

(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds,

(xiv) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers

(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;

(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or wards —Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards—Rs. 12.

Class IV.

Every person described in Class I, whose pay or salary amounts, or whose income is estimated to amount to two hundred rupees a month or upwards—Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards—Rs. 4.

Class VI.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to fifty rupees a month or upwards—Rs. 2.

Class VII.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards—Re. 1.

NOTE.—The foregoing classification is subject to the following provisos, namely:—

Proviso I.—No owner of a cotton press shall be placed in any class below Class II.

Proviso II.—No Wholesale Trader, Banker, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class III.

Proviso III.—No abkari renter (other than a mere liquor shop keeper, editor, or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso IV.—No boat-owner, auctioneer, money-lender, owner or farmer of a market, toll farmers,